

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN
MILWAUKEE DIVISION

MILO and LOIS KENTERA,

Plaintiffs,

v.

Case No. 2:16-cv-01020-JPS

UNITED STATES OF AMERICA,

Defendant.

**UNITED STATES' MOTION TO DISMISS
(Fed. R. Civ. P. 12(b)(3) & 12(b)(6))**

The plaintiffs are seeking judicial review of penalty assessments made by the Internal Revenue Service against them under provisions of the Bank Secrecy Act (31 U.S.C. § 5311, *et seq.*), and a declaratory judgment that the assessments are null and void. The complaint should be dismissed for failure to state a claim upon which relief can be granted because the United States has not waived its sovereign immunity in this case. Also, venue is not proper in this judicial district. A brief in support of this motion is filed herewith.

Dated: December 7, 2016.

Respectfully submitted,

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